

TOWN OF WELLESLEY - TOWN MEETING APPROVED ALLOCATION OF FUNDS

<u>SOURCES OF FUNDS</u>	<u>FY25 SOURCES OF FUNDS</u>	<u>FY26 SOURCES OF FUNDS</u>	<u>CHANGE - FY25 to FY26</u>	
			<u>\$ Change</u>	<u>% Change</u>
Real Estate & Personal Property Tax				
Within the Levy Limit	164,161,680	169,965,722	5,804,042	3.54%
Outside the Levy Limit	16,072,615	15,143,422	(929,193)	-5.78%
Subtotal - Real Estate & Personal Property Tax	180,234,295	185,109,144	4,874,849	2.70%
From the Commonwealth				
Chapter 70 Aid	10,372,584	10,472,584	100,000	0.96%
Lottery Aid	1,595,117	1,595,117	0	0.00%
Other Aid	53,524	53,524	0	0.00%
Subtotal - From the Commonwealth	12,021,225	12,121,225	100,000	0.83%
Local Revenue				
Motor Vehicle Excise	5,400,000	5,900,000	500,000	9.26%
Licenses and Permits	2,330,000	3,400,000	1,070,000	45.92%
Interest Earnings	975,000	925,000	(50,000)	-5.13%
RDF Revenue	725,000	750,000	25,000	3.45%
Fines & forfeits	300,000	320,000	20,000	6.67%
Meals/Hotel/Motel Tax	750,000	750,000	0	0.00%
Penalties and Interest on Taxes	250,000	250,000	0	0.00%
Rentals	180,000	185,000	5,000	2.78%
Pilot Payments	75,000	75,000	0	0.00%
MLP Payment In Lieu of Taxes	1,000,000	1,000,000	0	0.00%
MLP Indirect Costs	190,000	200,000	10,000	5.26%
Other Local Revenues	205,667	257,083	51,416	25.00%
Subtotal - Local Revenue	12,380,667	14,012,083	1,631,416	13.18%
Other Sources				
Water/Sewer Indirect costs	170,302	175,411	5,109	3.00%
Parking Meter Receipts	834,711	743,135	(91,576)	-10.97%
Free Cash to balance budget	2,250,000	2,246,401	(3,599)	-0.16%
Free Cash items	10,986,538	5,449,525	(5,537,013)	
Free Cash Supplementals FY25	492,972	2,021,735	1,528,763	
Appropriated CPA Surcharge	2,065,000	2,065,000	-	
CPA Funds applied to North 40	550,644	550,244	(400)	-0.07%
Town Clerk reimbursed elections	0		0	
Subtotal - Other Sources	17,350,167	13,251,451	-4,098,716	-23.62%
TOTAL SOURCES OF FUNDS	221,986,354	224,493,903	2,507,549	1.13%

Exhibit B

USES OF FUNDS

	FY25 USE OF FUNDS (Tax Rate)			FY26 USE OF FUNDS (Request)			CHANGE - FY25 to FY26			
	Pers Srvs	Expenses	Total Ops	Pers Srvs	Expenses	Total Ops	Variance Pers Srvs	Variance Expenses	Variance Total - \$	Variance Total - %
GENERAL GOVERNMENT										
Select Board - Administration										
Executive Director's Office	702,328	41,000	743,328	746,884	49,000	795,884	44,556	8,000	52,556	7.07%
Climate Action Committee	161,897	9,991	171,888	165,135	10,291	175,426	3,238	300	3,538	2.06%
Central Administrative Services	0	14,500	14,500	0	14,600	14,600	0	100	100	0.69%
Finance Department	538,107	12,200	550,307	564,616	14,100	578,716	26,509	1,900	28,409	5.16%
Information Technology	848,952	824,610	1,673,562	874,005	889,600	1,763,605	25,053	64,990	90,043	5.38%
Treasurer & Collector	391,350	133,100	524,450	441,690	140,700	582,390	50,340	7,600	57,940	11.05%
Town Report	0	2,250	2,250	0	2,250	2,250	0	0	0	0.00%
Select Board - Human Services										
Council on Aging	490,317	78,850	569,167	512,834	88,850	601,684	22,517	10,000	32,517	5.71%
West Suburban Veterans District	0	69,593	69,593	0	85,264	85,264	0	15,671	15,671	22.52%
Youth Commission	103,325	17,090	120,415	105,391	17,090	122,481	2,066	0	2,066	1.72%
Select Board - Facilities										
Facilities Management	5,565,270	4,264,443	9,829,713	5,730,680	4,477,682	10,208,362	165,410	213,239	378,649	3.85%
Land Use Departments relocation	0	133,500	133,500	0	128,500	128,500	0	(5,000)	(5,000)	-3.75%
Select Board - Other Services										
Housing Development Corporation	0	6,500	6,500	0	6,500	6,500	0	0	0	0.00%
Historical Commission	0	750	750	0	750	750	0	0	0	0.00%
Memorial Day	0	5,950	5,950	0	5,950	5,950	0	0	0	0.00%
Celebrations Committee	0	5,000	5,000	0	20,000	20,000	0	15,000	15,000	300.00%
Cultural Council	0	0	0	0	8,500	8,500	0	8,500	8,500	100.00%
Zoning Board of Appeals	88,606	9,190	97,796	89,947	9,430	99,377	1,341	240	1,581	1.62%
Select Board - Shared Services										
Law	0	480,000	480,000	0	480,000	480,000	0	0	0	0.00%
Audit Committee	0	62,250	62,250	0	63,000	63,000	0	750	750	1.20%
Risk Management	0	926,650	926,650	0	1,010,592	1,010,592	0	83,942	83,942	9.06%
Street Lighting	0	142,000	142,000	0	142,000	142,000	0	0	0	0.00%
Class and Comp Study	0	0	0	0	200,000	200,000	0	200,000	200,000	100.00%
Subtotal - Select Board - General Government	8,890,152	7,239,417	16,129,569	9,231,182	7,864,649	17,095,831	341,030	625,232	966,262	5.99%

Exhibit B

USES OF FUNDS

	<u>FY25 USE OF FUNDS (Tax Rate)</u>			<u>FY26 USE OF FUNDS (Request)</u>			<u>CHANGE - FY25 to FY26</u>			
	Pers Srvs	Expenses	Total Ops	Pers Srvs	Expenses	Total Ops	Variance Pers Srvs	Variance Expenses	Variance Total - \$	Variance Total - %
<i>Other General Government</i>										
Town Clerk	403,062	99,325	502,387	376,850	101,290	478,140	(26,212)	1,965	(24,247)	-4.83%
Board of Assessors	331,621	125,900	457,521	341,155	129,800	470,955	9,534	3,900	13,434	2.94%
Planning Board	400,379	76,600	476,979	400,709	85,600	486,309	330	9,000	9,330	1.96%
Advisory Committee	17,594	14,640	32,234	24,500	15,070	39,570	6,906	430	7,336	22.76%
Reserve Fund	0	175,000	175,000	0	175,000	175,000	0	0	0	0.00%
Human Resources Board	485,141	41,400	526,541	499,190	43,460	542,650	14,049	2,060	16,109	3.06%
HR Salary adjustments	127,386	0	127,386	275,000	0	275,000	147,614	0	147,614	NA
Subtotal - Other General Government	1,765,183	532,865	2,298,048	1,917,404	550,220	2,467,624	152,221	17,355	169,576	0
GENERAL GOVERNMENT TOTAL	10,655,335	7,772,282	18,427,617	11,148,586	8,414,869	19,563,455	493,251	642,587	1,135,838	6.16%
<u>PUBLIC SAFETY - Select Board</u>										
Police Department	7,250,332	863,565	8,113,897	7,669,952	902,429	8,572,381	419,620	38,864	458,484	5.65%
Injured on Duty	see Risk Management Dept 945			see Risk Management Dept 945						
Special School Police	139,919	3,774	143,693	142,285	3,887	146,172	2,366	113	2,479	1.73%
Fire Department	7,132,726	498,220	7,630,946	7,577,391	513,180	8,090,571	444,665	14,960	459,625	6.02%
Building Department	649,613	39,100	688,713	673,671	39,100	712,771	24,058	0	24,058	3.49%
Sealer of Weights & Measures	16,051	2,600	18,651	16,451	2,600	19,051	400	0	400	2.14%
PUBLIC SAFETY TOTAL - Select Board	15,188,641	1,407,259	16,595,900	16,079,750	1,461,196	17,540,946	891,109	53,937	945,046	5.69%
<u>DEPARTMENT OF PUBLIC WORKS</u>										
Engineering	372,402	47,662	420,064	379,953	47,662	427,615	7,551	0	7,551	1.80%
Highway	948,989	389,380	1,338,369	1,009,369	379,580	1,388,949	60,380	(9,800)	50,580	3.78%
Fleet Maintenance	214,644	44,331	258,975	223,230	44,331	267,561	8,586	0	8,586	3.32%
Park	1,587,054	512,730	2,099,784	1,673,067	535,720	2,208,787	86,013	22,990	109,003	5.19%
Recycling & Disposal	1,335,666	1,786,992	3,122,658	1,377,351	1,868,361	3,245,712	41,685	81,369	123,054	3.94%
Management	419,634	22,865	442,499	430,526	22,865	453,391	10,892	0	10,892	2.46%
Winter Maintenance	0	379,177	379,177	0	390,000	390,000	0	10,823	10,823	2.85%
PUBLIC WORKS TOTAL	4,878,389	3,183,137	8,061,526	5,093,496	3,288,519	8,382,015	215,107	105,382	320,489	3.98%
<u>WELLESLEY FREE LIBRARY</u>										
Library Trustees	2,411,089	784,716	3,195,805	2,495,478	813,736	3,309,214	84,389	29,020	113,409	3.55%
LIBRARY TOTAL	2,411,089	784,716	3,195,805	2,495,478	813,736	3,309,214	84,389	29,020	113,409	3.55%
<u>RECREATION</u>										
Recreation Commission	428,454	33,237	461,691	450,490	25,000	475,490	22,036	(8,237)	13,799	2.99%
RECREATION TOTAL	428,454	33,237	461,691	450,490	25,000	475,490	22,036	(8,237)	13,799	2.99%

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<u>USES OF FUNDS</u>	<u>FY25 USE OF FUNDS (Tax Rate)</u>			<u>FY26 USE OF FUNDS (Request)</u>			<u>CHANGE - FY25 to FY26</u>			
	Pers Srvs	Expenses	Total Ops	Pers Srvs	Expenses	Total Ops	Variance Pers Srvs	Variance Expenses	Variance Total - \$	Variance Total - %
HEALTH										
Board of Health	1,035,060	173,055	1,208,115	1,071,045	185,000	1,256,045	35,985	11,945	47,930	3.97%
Mental Health Services	0	272,400	272,400	0	300,572	300,572	0	28,172	28,172	10.34%
HEALTH TOTAL	1,035,060	445,455	1,480,515	1,071,045	485,572	1,556,617	35,985	40,117	76,102	5.14%
NATURAL RESOURCES										
Natural Resources Commission	321,279	35,300	356,579	328,266	36,350	364,616	6,987	1,050	8,037	2.25%
Morses Pond Project - (NRC, DPW, Rec)	0	173,000	173,000	0	177,000	177,000	0	4,000	4,000	2.31%
NATURAL RESOURCES TOTAL	321,279	208,300	529,579	328,266	213,350	541,616	6,987	5,050	12,037	2.27%
NON-SCHOOL TOTAL	34,918,247	13,834,386	48,752,633	36,667,111	14,702,242	51,369,353	1,748,864	867,856	2,616,720	5.37%
WELLESLEY PUBLIC SCHOOLS										
Instruction	55,314,221	3,034,514	58,348,735	56,859,126	3,218,399	60,077,525	1,544,905	183,885	1,728,790	2.96%
Administration	1,441,194	129,875	1,571,069	1,456,475	154,875	1,611,350	15,281	25,000	40,281	2.56%
Operations	1,882,938	2,280,102	4,163,040	1,926,389	2,514,399	4,440,788	43,451	234,297	277,748	6.67%
Special Education	21,130,337	5,868,797	26,999,134	21,647,437	6,257,926	27,905,363	517,100	389,129	906,229	3.36%
SCHOOL TOTAL	79,768,690	11,313,288	91,081,978	81,889,427	12,145,599	94,035,026	2,120,737	832,311	2,953,048	3.24%
EMPLOYEE BENEFITS										
Group Insurance	0	22,739,128	22,739,128	0	25,598,232	25,598,232	0	2,859,104	2,859,104	12.57%
Workers Compensation	0	740,348	740,348	0	740,348	740,348	0	0	0	0.00%
OPEB Liability Fund	0	3,200,000	3,200,000	0	3,100,000	3,100,000	0	(100,000)	(100,000)	-3.13%
Retirement Contribution	0	9,039,104	9,039,104	0	9,310,462	9,310,462	0	271,358	271,358	3.00%
Unemployment Compensation	0	100,000	100,000	0	100,000	100,000	0	0	0	0.00%
Compensated Absences	0	120,000	120,000	0	130,000	130,000	0	10,000	10,000	8.33%
EMPLOYEE BENEFITS TOTAL	0	35,938,580	35,938,580	0	38,979,042	38,979,042	0	3,040,462	3,040,462	8.46%
ALL PERSONAL SERVICES & EXPENSES	114,686,937	61,086,254	175,773,191	118,556,538	65,826,883	184,383,421	3,869,601	4,740,629	8,610,230	4.90%

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USES OF FUNDS	FY25 USE OF FUNDS (Tax Rate)			FY26 USE OF FUNDS (Request)			CHANGE - FY25 to FY26			
	Pers Srvs	Expenses	Total Ops	Pers Srvs	Expenses	Total Ops	Variance Pers Srvs	Variance Expenses	Variance Total - \$	Variance Total - %
CAPITAL & DEBT										
<i>Departmental Cash Capital</i>										
Public Works Capital	0	3,325,000	3,325,000	0	3,892,000	3,892,000	0	567,000	567,000	17.05%
School Capital	0	1,297,340	1,297,340	0	1,299,481	1,299,481	0	2,141	2,141	0.17%
Facilities Capital	0	1,595,000	1,595,000	0	1,941,000	1,941,000	0	346,000	346,000	21.69%
Select Board Capital	0	645,621	645,621	0	436,376	436,376	0	(209,245)	(209,245)	-32.41%
Library Capital	0	201,300	201,300	0	227,000	227,000	0	25,700	25,700	12.77%
Human Resources	0	37,704	37,704	0	0	0	0	(37,704)	(37,704)	100.00%
Youth	0	0	0	0	0	0	0	0	0	0.00%
NRC Capital	0	520,000	520,000	0	320,000	320,000	0	(200,000)	(200,000)	-38.46%
Morses Pond	0	100,000	100,000	0	35,000	35,000	0	(65,000)	(65,000)	100.00%
Town Clerk	0	37,500	37,500	0	0	0	0	(37,500)	(37,500)	
Subtotal - Cash Capital	0	7,759,465	7,759,465	0	8,150,857	8,150,857	0	391,392	391,392	5.04%
<i>Debt Service</i>										
Current Inside Levy Debt Service - Issued	0	4,965,457	4,965,457	0	3,568,406	3,568,406	0	(1,397,051)	(1,397,051)	-28.14%
Outside Levy Debt Service - Issued/Unissued	0	16,623,259	16,623,259	0	15,693,666	15,693,666	0	(929,593)	(929,593)	-5.59%
Subtotal - Debt Service	0	21,588,716	21,588,716	0	19,262,072	19,262,072	0	(2,326,644)	(2,326,644)	-10.78%
CAPITAL & DEBT TOTAL		29,348,181	29,348,181	0	27,412,929	27,412,929	0	(1,935,252)	(1,935,252)	-6.59%
SPECIAL ITEMS										
<i>Receipts Reserved for Appropriation</i>										
Traffic & Parking Operations	0	1,034,711	1,034,711	0	743,135	743,135	0	(291,576)	(291,576)	-28.18%
Community Preservation Appropriated	0	2,065,000	2,065,000	0	2,065,000	2,065,000	0	0	0	0.00%
Free Cash items (2026)	0	10,986,538	10,986,538		5,449,525	5,449,525	0	(5,537,013)	(5,537,013)	-50.40%
Free Cash (2025)	0	400,000	400,000		2,021,735	2,021,735	0	1,621,735	1,621,735	405.43%
Property Tax Abatements	0	902,481	902,481	0	905,000	905,000	0	2,519	2,519	0.28%
State & County Assessments	0	1,476,252	1,476,252	0	1,513,158	1,513,158	0	36,906	36,906	2.50%
SPECIAL ITEMS TOTAL	0	16,864,853	16,864,982	0	12,697,553	12,697,553	0	(4,167,429)	(4,167,429)	-24.71%
TOTAL USES OF FUNDS			221,986,354			224,493,903			2,507,549	1.13%
TOTAL SOURCES OF FUNDS			221,986,354			224,493,903			2,507,549	1.13%
SURPLUS (DEFICIT)			0			0				